

Fill in this information to identify the case:

Debtor name X K Sports, LLC

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) 16-11220

Check if this is an amended filing

**Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals**

12/15

Part 1: Summary of Assets

1. **Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. Real property:
Copy line 88 from Schedule A/B..... \$ 1,300,000.00

1b. Total personal property:
Copy line 91A from Schedule A/B..... \$ 42,735.00

1c. Total of all property:
Copy line 92 from Schedule A/B..... \$ 1,342,735.00

Part 2: Summary of Liabilities

2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)
Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of Schedule D..... \$ 3,465,198.60

3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. Total claim amounts of priority unsecured claims:
Copy the total claims from Part 1 from line 5a of Schedule E/F..... \$ 369.61

3b. Total amount of claims of nonpriority amount of unsecured claims:
Copy the total of the amount of claims from Part 2 from line 5b of Schedule E/F..... +\$ 0.00

4. **Total Liabilities**
Lines 2 + 3a + 3b

\$ 3,465,568.21

Fill in this information to identify the case:

| | |
|---|------------------------------|
| Debtor name | X K Sports, LLC |
| United States Bankruptcy Court for the: | EASTERN DISTRICT OF VIRGINIA |
| Case number (if known) | 16-11220 |

Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets - Real and Personal Property

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Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

No. Go to Part 2.

Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

3. Checking, savings, money market, or financial brokerage accounts (*Identify all*)

Name of institution (bank or brokerage firm) Type of account

Last 4 digits of account number

Eagle Bank checking account

| | | | |
|-----------------|----------|------|------------|
| 3.1. #xxxxx0876 | Checking | 0876 | \$2,669.00 |
|-----------------|----------|------|------------|

4. Other cash equivalents (*Identify all*)

5. Total of Part 1.

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$2,669.00

Part 2: Deposits and Prepayments

6. Does the debtor have any deposits or prepayments?

No. Go to Part 3.

Yes Fill in the information below.

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

No. Go to Part 4.

Yes Fill in the information below.

Part 4: Investments

13. Does the debtor own any investments?

No. Go to Part 5.

Yes Fill in the information below.

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Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
- Yes Fill in the information below.

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
- Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.
- Yes Fill in the information below.

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.
- Yes Fill in the information below.

| General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number) | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|---|---|--|---------------------------------------|
| 47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles | | | |
| 47.1. 2007 Ford E350 Cargo Van - 62,000 miles | \$0.00 | Appraisal | \$9,828.00 |
| 47.2. 2000 Chevrolet Express Van -119,000 miles | \$0.00 | Appraisal | \$1,663.00 |
| 47.3. 2011 Ford350 Cargo Van | \$0.00 | Appraisal | \$19,716.00 |
| 47.4. 2007 ford E350 Cargo Van - 7600 miles | \$0.00 | Appraisal | \$8,859.00 |

48. Watercraft, trailers, motors, and related accessories *Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels*

49. Aircraft and accessories

50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)

51. Total of Part 8.

Add lines 47 through 50. Copy the total to line 87.

\$40,066.00

52. Is a depreciation schedule available for any of the property listed in Part 8?

Debtor X K Sports, LLC
Name

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- No
 Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- No
 Yes

Part 9: Real property

54. Does the debtor own or lease any real property?

- No. Go to Part 10.
 Yes Fill in the information below.

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

| Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available.) | Nature and extent of debtor's interest in property | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|--|--|---|---|------------------------------------|
| <u>55.1. 21586 Atlantic Blvd, Unit 130 Sterling, VA 20166</u> | <u>Fee simple</u> | <u>\$0.00</u> | | <u>\$1,300,000.00</u> |

56. Total of Part 9.

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets.
Copy the total to line 88.

\$1,300,000.00

57. Is a depreciation schedule available for any of the property listed in Part 9?

- No
 Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- No
 Yes

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.
 Yes Fill in the information below.

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?
Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
 Yes Fill in the information below.

Debtor X K Sports, LLC
Name _____

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Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

| Type of property | Current value of personal property | Current value of real property |
|--|------------------------------------|--------------------------------|
| 80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i> | \$2,669.00 | |
| 81. Deposits and prepayments. <i>Copy line 9, Part 2.</i> | \$0.00 | |
| 82. Accounts receivable. <i>Copy line 12, Part 3.</i> | \$0.00 | |
| 83. Investments. <i>Copy line 17, Part 4.</i> | \$0.00 | |
| 84. Inventory. <i>Copy line 23, Part 5.</i> | \$0.00 | |
| 85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i> | \$0.00 | |
| 86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i> | \$0.00 | |
| 87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i> | \$40,066.00 | |
| 88. Real property. <i>Copy line 56, Part 9.....></i> | | \$1,300,000.00 |
| 89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i> | \$0.00 | |
| 90. All other assets. <i>Copy line 78, Part 11.</i> | + \$0.00 | |
| 91. Total. Add lines 80 through 90 for each column | \$42,735.00 | + 91b. \$1,300,000.00 |
| 92. Total of all property on Schedule A/B. Add lines 91a+91b=92 | | \$1,342,735.00 |

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Debtor name X K Sports, LLC

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

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 Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

 No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form. Yes. Fill in all of the information below.**Part 1: List Creditors Who Have Secured Claims**

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

| | | Column A Amount of claim Do not deduct the value of collateral. | Column B Value of collateral that supports this claim |
|-----|---|---|--|
| 2.1 | EagleBank Creditor's Name | \$1,247,725.97 | \$0.00 |
| | 7830 Old Georgetown Rd, 3rd FL Bethesda, MD 20814 Creditor's mailing address | Describe debtor's property that is subject to a lien Debtor is obligated as a co-debtor on the EagleBank loan which is secured against the real property known as 21586 Atlantic Blvd, Unit 110, Sterling, VA 20166 which is owned by Loudon Gymnastics Center, Inc. | |
| | Creditor's email address, if known | Describe the lien <u>Deed of Trust</u> | |
| | Date debt was incurred | Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes | |
| | Last 4 digits of account number 0001 | Is anyone else liable on this claim? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) | |
| | Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority. | As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed | |
| 2.2 | Loudon County Virginia Creditor's Name H. Roger Zurn, Jr., Treasurer PO Box 1000 Leesburg, VA 20177-1000 Creditor's mailing address | Describe debtor's property that is subject to a lien 21586 Atlantic Blvd, Unit 130 Sterling, VA 20166 | \$17,472.63 \$1,300,000.00 |
| | Creditor's email address, if known | Describe the lien | |
| | Date debt was incurred | Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes | |
| | Last 4 digits of account number 3012 | Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) | |

Debtor X K Sports, LLC Case number (if known) 16-11220

Do multiple creditors have an interest in the same property?

- No
 Yes. Specify each creditor, including this creditor and its relative priority.
 1. Middleburg Bank
 2. Middleburg Bank
 3. Luquin Liu
 4. Loudon County Virginia

As of the petition filing date, the claim is:

- Check all that apply
 Contingent
 Unliquidated
 Disputed

2.3 Luquin Liu Describe debtor's property that is subject to a lien \$1,000,000.00 \$1,300,000.00

Creditor's Name

19112 Jingsh Road
102 Building 9
Jinan, China

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

- No
 Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.2

Describe debtor's property that is subject to a lien

21586 Atlantic Blvd, Unit 130
Sterling, VA 20166

\$1,000,000.00

\$1,300,000.00

Describe the lien

3rd position Deed of Trust

Is the creditor an insider or related party?

- No
 Yes

Is anyone else liable on this claim?

- No
 Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

- Contingent
 Unliquidated
 Disputed

2.4 Middleburg Bank Describe debtor's property that is subject to a lien \$700,000.00 \$1,300,000.00

Creditor's Name

Operations Center
106 Catoctin Circle
Leesburg, VA 20175

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

5850

Do multiple creditors have an interest in the same property?

- No
 Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.2

Describe debtor's property that is subject to a lien

21586 Atlantic Blvd, Unit 130
Sterling, VA 20166

\$700,000.00

\$1,300,000.00

Describe the lien

Deed of Trust

Is the creditor an insider or related party?

- No
 Yes

Is anyone else liable on this claim?

- No
 Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

- Contingent
 Unliquidated
 Disputed

2.5 Middleburg Bank Describe debtor's property that is subject to a lien \$500,000.00 \$1,300,000.00

Creditor's Name

Operations Center
106 Catoctin Circle
Leesburg, VA 20175

Debtor X K Sports, LLC

Case number (if known)

16-11220

Creditor's mailing address

Describe the lien

Deed of Trust

Is the creditor an insider or related party?

No

Yes

Is anyone else liable on this claim?

No

Yes. Fill out Schedule H: Codebtors (Official Form 206H)

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

3228

Do multiple creditors have an interest in the same property?

No

Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.2

As of the petition filing date, the claim is:

Check all that apply

- Contingent
 Unliquidated
 Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$3,465,198.6
0

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did
you enter the related creditor?

Last 4 digits of
account number for
this entity

Karen E. Daily
Daily Law, P.C.
10964 Inspiration Point Place
Manassas, VA 20112

Line 2.3

Fill in this information to identify the case:

Debtor name X K Sports, LLC

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) 16-11220

 Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

No. Go to Part 2.
 Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

| | Total claim | Priority amount |
|---|--|-------------------|
| 2.1 Priority creditor's name and mailing address Loudon County Virginia H. Roger Zurn, Jr., Treasurer PO Box 1000 Leesburg, VA 20177-1000 | As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed | \$369.61 \$369.61 |
| Date or dates debt was incurred | Basis for the claim: 2016 Personal Property Taxes on Vehicles | |
| Last 4 digits of account number 8478 Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8) | Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes | |

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

| | |
|---|---|
| 3.1 Nonpriority creditor's name and mailing address | As of the petition filing date, the claim is: <i>Check all that apply.</i> |
| Date or dates debt was incurred | <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed |
| Last 4 digits of account number | Basis for the claim: |
| | Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes |

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

| | | |
|--------------------------|--|---|
| Name and mailing address | On which line in Part 1 or Part 2 is the related creditor (if any) listed? | Last 4 digits of account number, if any |
|--------------------------|--|---|

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

Total of claim amounts

| | | | |
|--------|---|------------------------|-----------|
| Debtor | X K Sports, LLC Name | Case number (if known) | 16-11220 |
| 5a. | Total claims from Part 1 | 5a. | \$ 369.61 |
| 5b. | Total claims from Part 2 | 5b. | + \$ 0.00 |
| 5c. | Total of Parts 1 and 2 Lines 5a + 5b = 5c. | 5c. | \$ 369.61 |

Fill in this information to identify the case:

Debtor name X K Sports, LLC

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

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Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1. State what the contract or lease is for and the nature of the debtor's interest

Premises at 21586
Atlantic Blvd, Suite 130,
Sterling, VA 20166

State the term remaining

Through November 30,
2018

List the contract number of any government contract

Libero, LLC
13332 Aiken Place
Herndon, VA 20170

Fill in this information to identify the case:

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United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

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Official Form 206H

Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?

No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.

Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

| | Name | Mailing Address | Name | Check all schedules that apply: |
|-----|--------------------------|--|-----------------|--|
| 2.1 | Loudon Gymnastics Center | 21586 Atlantic Blvd #110 Sterling, VA 20166 | Middleburg Bank | <input checked="" type="checkbox"/> D <u>2.4</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____ |
| 2.2 | Loudon Gymnastics Center | 21586 Atlantic Blvd #110 Sterling, VA 20166 | Middleburg Bank | <input checked="" type="checkbox"/> D <u>2.5</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____ |
| 2.3 | Loudon Gymnastics Center | 21586 Atlantic Blvd #110 Sterling, VA 20166 | EagleBank | <input checked="" type="checkbox"/> D <u>2.1</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____ |
| 2.4 | XiaoKui Ma | 43096 Unison Knoll Circle Ashburn, VA 20148 | Luquin Liu | <input checked="" type="checkbox"/> D <u>2.3</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____ |
| 2.5 | XiaoKui Ma | 43096 Unison Knoll Circle Ashburn, VA 20148 | Middleburg Bank | <input checked="" type="checkbox"/> D <u>2.4</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____ |

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United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

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Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 12, 2016

X /s/ XiaoKui Ma

Signature of individual signing on behalf of debtor

XiaoKui Ma

Printed name

Managing Member

Position or relationship to debtor